2009 / 2010 OPERATING AND CAPITAL BUDGET

Introduction

The 2009/10 Operating and Capital budget was prepared taking into consideration the municipality's IDP, the objectives identified during the strategic planning session, National Treasury guidelines and the national, provincial and local economic conditions facing our municipality. Furthermore, the budget was prepared in accordance with the principles of credibility and sustainability as set out in terms of section 18 and section 21 of the MFMA.

Budget Assumptions

The following assumptions were made when the budget was prepared:

- Employee costs will increase by 10% calculated on TASK job evaluations and grading system ;
- Electricity bulk purchases increase by 34%;
- CPIX for 2009/10, 2010/11 and 2011/12 are 5.4%, 5.1% and 4.6% respectively; and
- Provision for doubtful debts is 5.8% of total rates and service charges;

Capital Budget

The proposed capital budget for 2009/10 amounts to R 29,8 million while the indicative numbers for the outer years are R 24,9 and R 24,2 million respectively. Capital expenditure is mostly funded from grants as the municipality does not have the capacity to contribute significantly towards capital spending.

With regards to infrastructure development an amount of R 28 million is budgeted for in 2009/10 while the indicative amounts for the two outer years are R 22,4 million and R 23,9 million respectively. Some of the infrastructure projects that will be carried out during the 2009/10 financial year are:

- Increase the capacity of the electricity main supply from the current 13 mVA to 20 mVA at a cost of R 9,8 million to meet the increased demand of electricity due to economic development and new houses;
- The provision of high mast lighting to the Lande area at a cost of R 660 000;
- Electrification of new houses in Nelspoort and Merweville at a cost R 1,5 million;
- An amount of R 4,5 million will be spent on projects for the provision of plans, facilities and operational systems that will assist movement within the public transport system, including provision for persons with special needs;
- An amount of R 4,4 million will be spent on housing;
- Aquifers and boreholes will be developed at a cost of R 2,4 million while improvements to the value of R 2,2 million will be made to the storm water system and R 500 000 will be spent on the construction of tar roads.

External factors

Nearly all developed countries are now in a recession and growth prospects for emerging markets have deteriorated significantly. Slowing economic growth has put pressure on the municipality's revenue and

reduced the fiscal space for increased expenditure. Unlike the national fiscus, most municipalities and certainly our municipality are not favourably positioned to absorb the impact of the local fallout from the global economic crisis. It is therefore imperative that we must give priority to:

- Managing all revenue streams, especially debtors;
- Supporting meaningful local economic development initiatives that foster micro and small business opportunities and job creation;
- Securing the health of our asset base (especially the revenue generating assets) by increasing spending on repairs and maintenance; and
- Expediting spending on capital projects that are funded by conditional grants.

The implementation of generally recognized accounting practice forces municipalities to make provision for employee benefits and to account for impairment losses, all of which has a huge impact on the operating budget and therefore on tariffs for rates and service charges.

Unemployment and poverty contributes to substance abuse which culminate into social problems such as crime, HIV and aids, TB and other diseases. This has a negative impact on marketing the town as a tourist attraction and therefore preventing us from tapping the economic benefits from the tourism. Payment of municipal accounts suffers as a result of poverty and unemployment in our communities. This in turn leads to the municipality being unable to build sufficient cash backed reserves to finance capital expenditure. Economic growth is also dependant on the municipality's ability to provide high quality water, electricity, sewerage and sanitation as well as roads infrastructure.

Our municipality is also faced with a crisis in respect of limited water resources which in turn may inhibit local economic development especially in the wet industries. To this end, we have recently purchased the farm Hansrivier where we can extract water for domestic consumption. We are also continuing our efforts to explore the possibility of a public private partnership to purify sewerage water for human consumption. It is nevertheless in all citizens' interest to use water sparingly and to comply with water restrictions if and when this is pronounced by the municipality.

The operating budget

A total operating expenditure amounting to R 134,8 million (R 97,7 million in 2008/09) compared to operating income of R 164,2 million (R 116 million in 2008/09) is proposed for 2009/10. The increase in operating expenditure is caused by increases in the following line items:

- Employee related costs - R 10 283 060 (29%)
- Bulk Purchases - R 6 142 137 (42%)

The major items of operating expenditure are as follows:

- Employee related costs - 38.7%
- Bulk Purchases - 17.5%
- Repairs and Maintenance - 8.9%
- Depreciation - 7.2%

The major revenue sources are as follows:

- Service charges (electricity) - 29.8%
- Service charges (other) - 18.5%

- Government Grants and Subsidies - 16.5%
- Property Rates - 15.7%

The operating budget makes provision for a 10% increase in employee related costs coupled with the new task evaluation and municipal grading system and 10% in councilor remuneration whilst the cost of electricity bulk purchases will increase by 34%. More detail on the operating expenditure and operating income is included in table 1, table 2 and table 6.

Levels of rates, service charges and other fees and charges

It is extremely difficult to find the balance between the right mix of priorities given the limited resource base of the municipality. The situation is aggravated by the high unemployment ratio and poverty levels.

The increases in the input costs outlined above have necessitated increases in tariffs for rates and other service charges. Whilst every effort was made to limit tariff increases, we can however not reduce service levels or sacrifice essential services. The following tariff increases are proposed for 2009/10:

- Electricity tariffs - 34%
- Rates - 9%
- Water, Sewerage and Sanitation - 9%
- Refuse Removal - 9%
- Other service charges - 9%

The impact of the tariff increases on a municipal account is illustrated in the table below:

MONTHLY ACCOUNT FOR HOUSEHOLD - Large Household [22]				
	A BUDGET 2008/09 R	B EXPECTED 2008/09 R	C BUDGET 2009/10 R	C/A INCREASE / (DECREASE) %
			[23]	
Rates and services charges:				
- Property rates	324.44	324.44	353.64	9.00%
- Electricity: Basic levy	108.72	108.72	145.68	34.00%
Consumption	370.82	370.82	496.89	34.00%
- Water: Basic levy	37.82	37.82	41.22	8.99%
Consumption	115.45	115.45	125.84	8.99%
Sanitation	52.69	52.69	57.43	8.99%
Refuse removal	30.33	30.33	33.06	9.00%
VAT on Services	100.21	100.21	126.01	25.74%
TOTAL	1,140.48	1,140.48	1,379.77	20.98%

MONTHLY ACCOUNT FOR HOUSEHOLD - Small Household [24]				
	A BUDGET 2008/09 R	B EXPECTED 2008/09 R	C BUDGET 2009/10 R	C/A INCREASE / (DECREASE) %
			[25]	
Rates and services charges				
- Property rates	19.63	19.63	21.40	8.96%
- Electricity: Basic levy				0.00%
Consumption	273.73	273.73	366.79	33.99%
- Water: Basic levy	37.82	37.82	41.22	8.99%
Consumption	94.48	94.48	102.98	8.99%
Sanitation	52.69	52.69	57.43	8.99%
Refuse removal	30.33	30.33	33.05	8.97%
Other				0.00%
VAT on Services	68.46	68.46	84.20	22.99%
TOTAL	577.14	577.14	707.07	22.51%

22 Use as basis 1 000m² erf, 150m² improvements, 1 000 units electricity and 30kl water.

23 Increases necessary later due to financing the budget expenditure must be included.

24 Use as basis 300m² erf, 48m² improvements, 498 units electricity and 25kl water.

25 Increases necessary later due to financing the budget expenditure must be included.

The average tariff increase amounts to 20.9% and 22.5% for a large and small household respectively. The above inflation increases are attributed to above inflation increases in input costs. Electricity bulk purchases represents 17% of total operating expenditure and increased by 34%, while employee costs representing 38% of the budget has increased by 29%. In the light of this, the proposed tariff increases are considered to be reasonable.

Free and subsidized basic services

An amount of R 5,5 million is allocated to give free basic services as well as subsidized services in terms of Council's indigent policy. The free basic services consist of 50 kWh electricity and 6 kl of water per month to all households earning less than R 1 920 per month.

Key Financial Indicators

Financial Indicators	Basis of Calculation	Audited Actual 2006/07	Audited Actual 2007/08
Borrowing Management:			
Borrowing to asset ratio	Total long term borrowing / Total assets	8,7%	7,7%
Capital charges to operating expenditure	Interest and Principal Paid / Operating Expenditure	3,1%	2,5%
Safety of Capital:			
Debt to equity	Loans, Accounts payable, Overdraft / Funds & Reserves	32,3%	24,6%
Gearing	Funds & Reserves / Long Term Borrowing	11,6:1	13,1:1
Liquidity:			
Current Ratio	Current assets / Current Liabilities	1,5:1	1,6:1
Liquid Ratio	Current assets less stock / Current Liabilities	1,5:1	1,6:1
Revenue Management			
Debtors collection rate	Receipts / Billings	79,5%	90,0%
Outstanding debtors to revenue	Outstanding debtors / Revenue	40,5%	36,8%
Other Indicators			
Electricity distribution losses	Total units purchased less total units sold / Total units purchased	11,5%	18,3%
Water distribution losses	Total units purchased less total units sold / Total units purchased	26,7%	33,5%
Staff cost to total operating expenditure	Employee related cost / Total Operating Expenditure	38,3%	29,0%

The borrowing management ratios indicate that the municipality's debt levels are sound and within the norm with borrowing to asset ratio improving from 8.7% in 2006/07 to 7.7% in 2007/08. The capital charges to operating ratio at 2.5% in 2007/08 are well within acceptable standard of 5%.

Although both the current and liquid ratios have improved from 2006/07, these ratios are not satisfactory and are indicative of the poor collection ratio of 90%. Both water and electricity losses should be reduced to 15% and 10% respectively.

Recommendations

It is recommended that:

1. Council resolves that the draft annual budget of the municipality for the financial year 2009/10; and indicative for the two projected outer years 2010/11 and 2011/12 be approved as set out in the following schedules:
   1.1 Operating revenue by source reflected in table 1;
   1.2 Operating expenditure by vote reflected in table 2;
   1.3 Capital expenditure by vote reflected in table 3;
   1.4 Capital funding by source reflected in table 4; and
   1.5 Operating revenue and expenditure by vote reflected in table F2.1

2. Council resolves that property rates be levied and increased by 9% for the 2009/10 based on the new valuation roll prepared in terms of the Municipal Property Rates Act and that the following rebates be implemented in terms of the rates policy:
   - Public schools {Para 7(1)} – 20%;
   - Independent schools – 20%;
   - Non-Government Hospitals, clinics en similar non-profit organizations {Para 8(1)} – 30%;
   - Public Benefit Organisations {Para 9(1)} – 10%;
   - No rebates for institutions referred to in para 10 and 11 of the policy;
   - New industries that will contribute to economic growth and employment (Para 12)
     - Year 1 – 50%
     - Year 2 – 40%
     - Year 3 – 30%
     - Year 4 – 20%
     - Year 5 – 10%
   - A rebate on agricultural properties to the extent that services are not rendered as per para 13 of the policy:
     - Roads – 5%
     - Sewerage – 5%
     - Electricity – 5%
     - Water – 5%
     - Refuse removal – 5%
   - Bona fide farmers (Para 19) – 50%

3. Council resolves that property rates for commercial property be levied at 50% more than the residential tariff and that the tariffs for Merweville and Nelspoort be aligned with the tariffs in Beaufort West.

4. Council resolves that a rates rebate be granted to beneficiaries of social pensions provided that a valid proof of his/her financial position is submitted annually. Owners wishing to take advantage of this rebate must apply annually. The rebate will be granted as follows:
    - Total monthly household income of R 1 200 and less – 30%;
    - Total monthly household income of more than R 1 200 and less than R 1 500 – 20%;
    - Total monthly household income of more than R 1 500 and less than R 2 000 – 10%;

5. Council resolves that tariffs and charges as reflected in the tariff book be increased by 9% for the 2009/10 financial year.

6. Council resolves to increase electricity tariffs by 34% for the 2009/10 financial year.

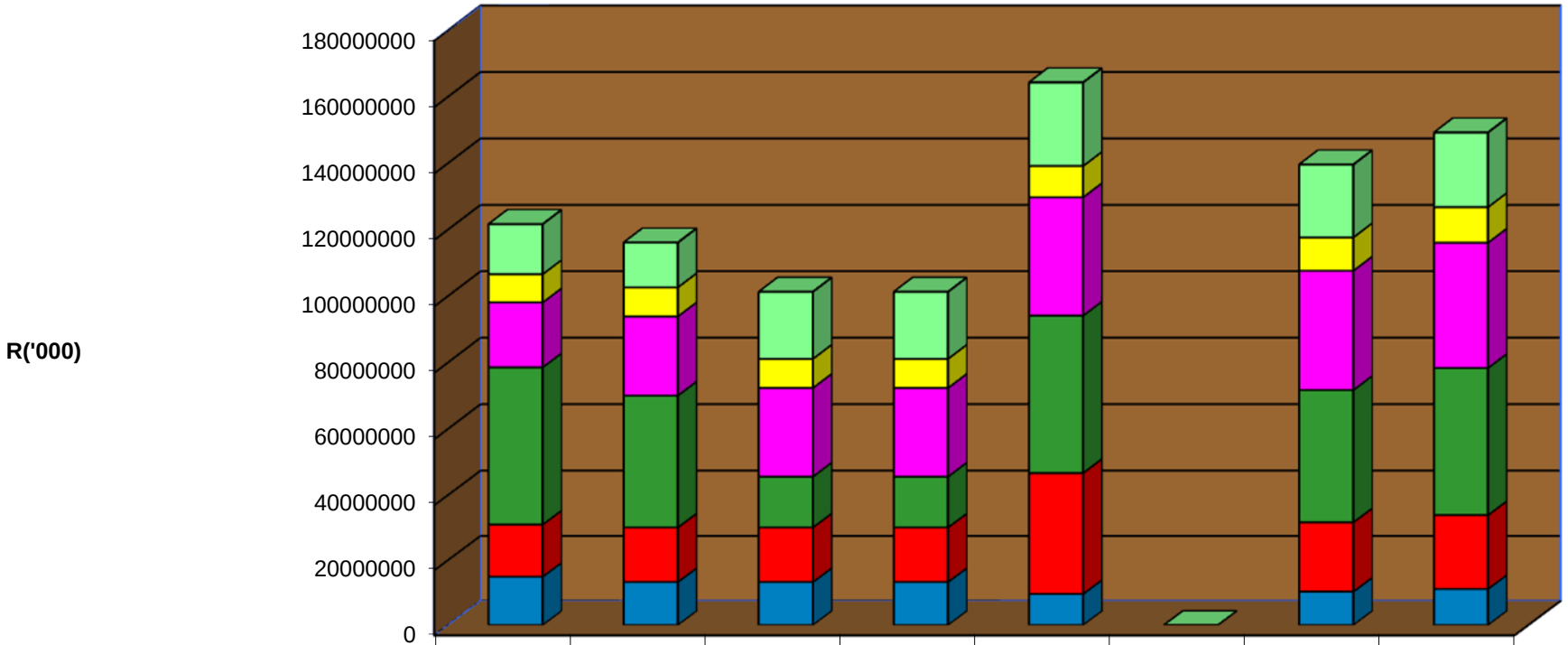
COUNCILLOR J. JONAS
EXECUTIVE MAYOR

TABLE 1 REVENUE BY SOURCE	Preceding Year 2007/2008	Current Year 2008/2009			Medium Term Revenue and Expenditure Framework			
					Budget Year 2009/2010	Budget Year 2009/2010	Budget Year +1 2010/2011	Budget Year +2 2011/2012
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 E	Budget R'000 F	Budget R'000 G
Revenue by Source								
Property rates	14 545 473	15 782 730	15 782 730	15 782 730	35 908 564	0	20 116 000	21 524 120
Property rates - penalties imposed and collection charges	1 478 625	1 000 000	1 000 000	1 000 000	1 200 000	0	1 200 000	1 200 000
Service charges - electricity revenue from tariff billings	19 533 556	23 841 820	26 718 536	26 718 536	35 646 100	0	35 936 300	37 732 000
Service charges - water revenue from tariff billings	8 513 920	8 750 990	8 750 990	8 750 990	9 412 775	0	10 035 300	10 699 300
Service charges - sanitation revenue from tariff billings	7 099 330	7 869 013	7 837 013	7 837 013	8 873 050	0	8 957 220	9 264 950
Service charges - refuse removal from tariff billings	3 134 215	3 303 808	3 344 308	3 344 308	3 816 340	0	4 007 700	4 208 600
Service charges - other	0	247 041	0	0	0	0	0	0
Regional Service Levies - turnover	0	0	0	0	0	0	0	0
Regional Service Levies - remuneration	0	0	0	0	0	0	0	0
Rental of facilities and equipment	635 535	521 360	521 360	521 360	502 070	0	503 620	505 270
Interest earned - external investments	1 295 203	170 471	170 471	170 471	300 471	0	286 932	286 932
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0
Dividends received	0	0	0	0	0	0	0	0
Fines	14 879 396	13 225 000	13 225 000	13 225 000	9 561 700	0	10 274 000	11 077 300
Licenses and permits	531 861	515 000	515 000	515 000	484 550	0	494 120	503 190
Income for agency services	435 873	470 000	470 000	470 000	410 000	0	415 000	420 000
Government grants & subsidies	47 594 401	39 972 900	15 574 000	15 574 000	47 385 750	0	40 058 000	44 495 000
Public contributions & donated or contributed PPE	0	0	0	0	0	0	0	0
Gain on disposal of property plant and equipment	1 007 098	2 500	1 500	1 500	1 500	0	1 500	1 500
Other	924 027	371 850	7 319 192	7 319 192	10 756 806	0	7 255 255	7 274 175
Property, Plant and Equipment Adjustments	0	0	0	0	0	0	0	0
Changes in fair value	0	0	0	0	0	0	0	0
Total Revenue By Source	**121 608 515**	**116 044 483**	**101 230 100**	**101 230 100**	**164 259 676**	**0**	**139 540 947**	**149 192 337**

Column Definitions:
A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2008/09 budget year.
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2009/10 budget year. This may differ from C.
E. The amount to be appropriated for the 2009/10 budget year.
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

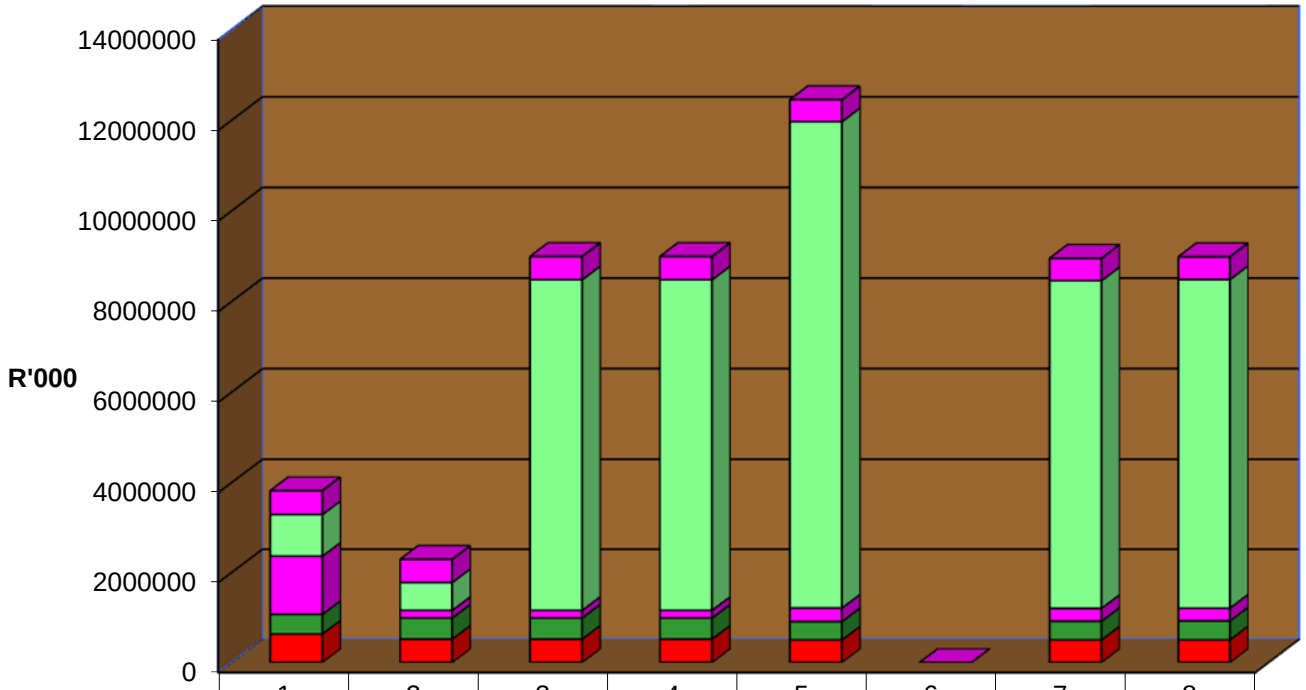
Notes:
1. This table and the associated charts are examples only.
2. The sources listed here have been adapted from the specimen statement of financial performance.
3. Note that there is **no** classification for **"other"** in this example. Sources not applicable have been deleted. Municipalities should ensure that all sources are displayed separately except where other is used as per n
4. If other is used, each individual source must be less than or equal to 2.5% of total revenue by source to ensure greatest possible information content for users.
5. Note that in this example Regional Service levies have ceased for 2007/08 onwards and grants and subsidies have been increased appropriately.
6. Refer Charts ('Rev by Major Source' and 'Rev by Minor Source' - pages 21 & 22). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the
7. Note that totals agree to totals on Annexure 4, Table 1 reconciling the IDP and Budget for Revenue (page 35)
8. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Revenue by Major Source (see next chart for break down of other)



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	09/10 Adj	10/11 Proj	11/12 Proj
Other	15063143.88	13471043	20178844	20178844	25144787	0	21921347	22464617
Service charges - water revenue from tariff billings	8513919.52	8750990	8750990	8750990	9412775	0	10035300	10699300
Service charges - electricity revenue from tariff billings	19533555.52	23841820	26718536	26718536	35646100	0	35936300	37732000
Grants & subsidies	47594401.33	39972900	15574000	15574000	47385750	0	40058000	44495000
Property rates	16024098.39	16782730	16782730	16782730	37108564	0	21316000	22724120
Fines	14879396.12	13225000	13225000	13225000	9561700	0	10274000	11077300

Revenue By Minor Source (break down of other from previous chart)



	1	2	3	4	5	6	7	8
Licenses and permits	531861.21	515000	515000	515000	484550	0	494120	503190
Regional Service Levies - remuneration	0	0	0	0	0	0	0	0
Regional Service Levies - turnover	0	0	0	0	0	0	0	0
Other	924027.34	618891	7319192	7319192	10756806	0	7255255	7274175
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0
Interest earned - external investments	1295203.46	170471	170471	170471	300471	0	286932	286932
Income for agency services	435872.98	470000	470000	470000	410000	0	415000	420000
Rental of facilities and equipment	635535.37	521360	521360	521360	502070	0	503620	505270

TABLE 2 OPERATING EXPENDITURE BY VOTE	Preceding Year 2007/2008	Current Year 2008/2009			Medium Term Revenue and Expenditu	Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/2010	Budget Year 2009/2010	Budget Year +1 2010/2011	Budget Year +2 2011/2012
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Adjusted Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive & Council	15 748 630	14 986 650	14 986 650	14 986 650	21 033 966	0	18 881 360	19 592 749
Finance & Admin	10 337 587	11 185 056	11 185 056	11 185 056	29 889 201	0	14 364 948	15 277 551
Planning & Development	2 344 718	2 334 560	2 334 560	2 334 560	2 676 524	0	3 143 498	3 351 142
Health	0	0	0	0	0	0	0	0
Community & Social Services	2 502 511	2 968 544	2 968 544	2 968 544	3 413 516	0	3 405 481	3 623 556
Housing	14 613 905	1 341 080	1 341 080	1 341 080	1 429 473	0	1 344 447	1 409 549
Public Safety	9 848 480	10 597 851	10 597 851	10 597 851	7 731 643	0	7 877 124	8 150 974
Sport and Recreation	4 315 147	4 559 535	4 559 535	4 559 535	5 341 793	0	5 581 054	5 863 854
Environmental Health	0	0	0	0	0	0	0	0
Waste Management	6 715 147	6 759 101	6 759 101	6 759 101	8 481 157	0	8 708 115	9 111 082
Road Transport	9 767 195	10 750 576	10 750 576	10 750 576	11 518 737	0	10 734 708	11 057 448
Water	8 857 278	8 534 907	8 534 907	8 534 907	9 931 572	0	10 475 776	10 934 197
Electricity	28 540 776	22 609 003	25 485 719	25 485 719	32 078 396	0	35 726 804	39 653 341
Other	1 082 589	1 148 975	1 148 975	1 148 975	1 336 276	0	1 446 799	1 547 752
OPERATING EXPENDITURE BY VOTE	**114 673 963**	**97 775 838**	**100 652 554**	**100 652 554**	**134 862 254**	**0**	**121 690 114**	**129 573 195**

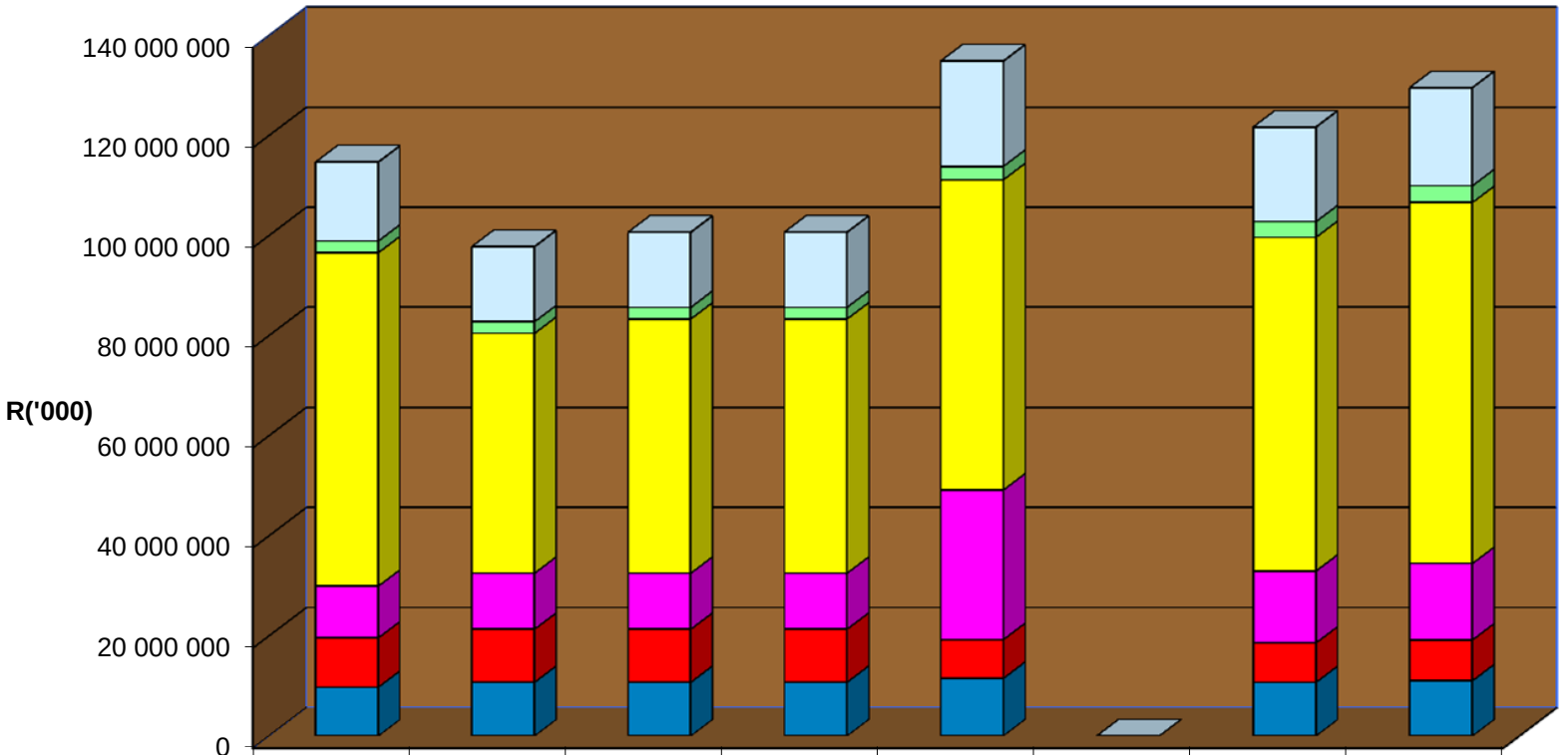
Column Definitions:

A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre auc
B. The original budget approved by council for the 2008/09 budget yea
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFM
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2009/10 budget year. This may differ from
E. The amount to be appropriated for the 2009/10 budget year
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

Notes:

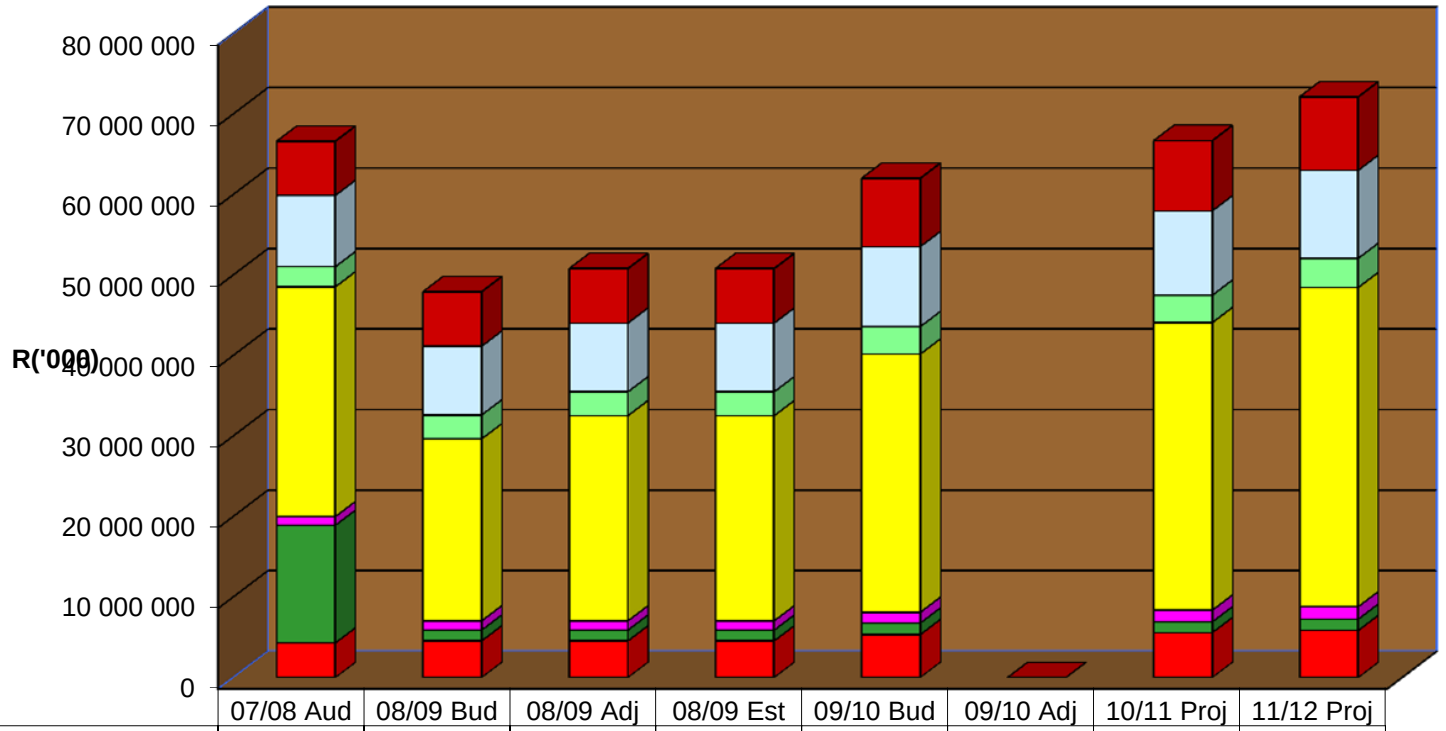
1. This table and the associated charts are examples only.
2. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 2(
3. All budgeted amounts must be classified under a particular vote. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classificatior
4. Refer Charts (Opex by Major vote and Opex by Minor Vote - pages 24 & 25). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main cha
5. Note that totals agree to totals on Annexure 4, Table 2 reconciling the IDP and Budget for Operating Expenditure (page 3
6. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowe

Operating Expenditure by Major Vote (see next chart for breakdown of other)



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	09/10 Adj	10/11 Proj	11/12 Proj
Executive & Council	15 748 630	14 986 650	14 986 650	14 986 650	21 033 966	0	18 881 360	19 592 749
Planning & Development	2 344 718	2 334 560	2 334 560	2 334 560	2 676 524	0	3 143 498	3 351 142
Other	66 627 353	47 921 145	50 797 861	50 797 861	62 012 183	0	66 688 476	72 143 331
Finance & Admin	10 337 587	11 185 056	11 185 056	11 185 056	29 889 201	0	14 364 948	15 277 551
Environmental Health	0	0	0	0	0	0	0	0
Public Safety	9 848 480	10 597 851	10 597 851	10 597 851	7 731 643	0	7 877 124	8 150 974
Road Transport	9 767 195	10 750 576	10 750 576	10 750 576	11 518 737	0	10 734 708	11 057 448

Operating Expenditure by Minor Vote (breakdown of other from previous chart)



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	09/10 Adj	10/11 Proj	11/12 Proj
Waste Management	6 715 147	6 759 101	6 759 101	6 759 101	8 481 157	0	8 708 115	9 111 082
Water	8 857 278	8 534 907	8 534 907	8 534 907	9 931 572	0	10 475 776	10 934 197
Community & Social Services	2 502 511	2 968 544	2 968 544	2 968 544	3 413 516	0	3 405 481	3 623 556
Electricity	28 540 776	22 609 003	25 485 719	25 485 719	32 078 396	0	35 726 804	39 653 341
Other	1 082 589	1 148 975	1 148 975	1 148 975	1 336 276	0	1 446 799	1 547 752
Housing	14 613 905	1 341 080	1 341 080	1 341 080	1 429 473	0	1 344 447	1 409 549
Sport and Recreation	4 315 147	4 559 535	4 559 535	4 559 535	5 341 793	0	5 581 054	5 863 854
Health	0	0	0	0	0	0	0	0

TABLE 3 CAPITAL EXPENDITURE BY VOTE	Preceding Year 2007/2008	Current Year 2008/2009			Medium Term Revenue and Expenditure Framework			
					Budget Year 2009/2010	Budget Year 2009/2010	Budget Year +1 2010/2011	Budget Year +2 2011/2012
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Adjusted Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive & Council	46 643	28 000	28 000	28 000	73 500	0	92 900	25 000
Finance & Admin	839 156	172 500	172 500	172 500	268 554	0	101 300	40 000
Planning & Development	43 049	160 000	160 000	160 000	22 000	0	23 000	30 000
Health	0	0	0	0	0	0	0	0
Community & Social Services	342 898	102 230	102 230	102 230	175 000	0	48 000	0
Housing	185 529	4 932 000	4 932 000	4 932 000	4 444 000	0	5 459 000	6 275 000
Public Safety	621 148	113 000	113 000	113 000	30 000	0	950 000	0
Sport and Recreation	477 630	243 000	243 000	243 000	336 300	0	230 000	83 400
Environmental Health	0	0	0	0	0	0	0	0
Waste Management	3 421 587	4 545 000	4 545 000	4 545 000	200 248	0	467 800	60 000
Road Transport	4 784 416	5 400 000	5 400 000	5 400 000	7 055 000	0	12 480 000	13 410 000
Water	2 618 465	2 918 000	7 252 000	7 252 000	3 692 700	0	3 293 100	3 795 300
Electricity	4 680 216	17 370 000	17 370 000	17 370 000	13 502 000	0	1 647 000	562 000
Other	69 114	20 000	20 000	20 000	0	0	99 200	0
CAPITAL EXPENDITURE BY VOTE	**18 129 851**	**36 003 730**	**40 337 730**	**40 337 730**	**29 799 302**	**0**	**24 891 300**	**24 280 700**

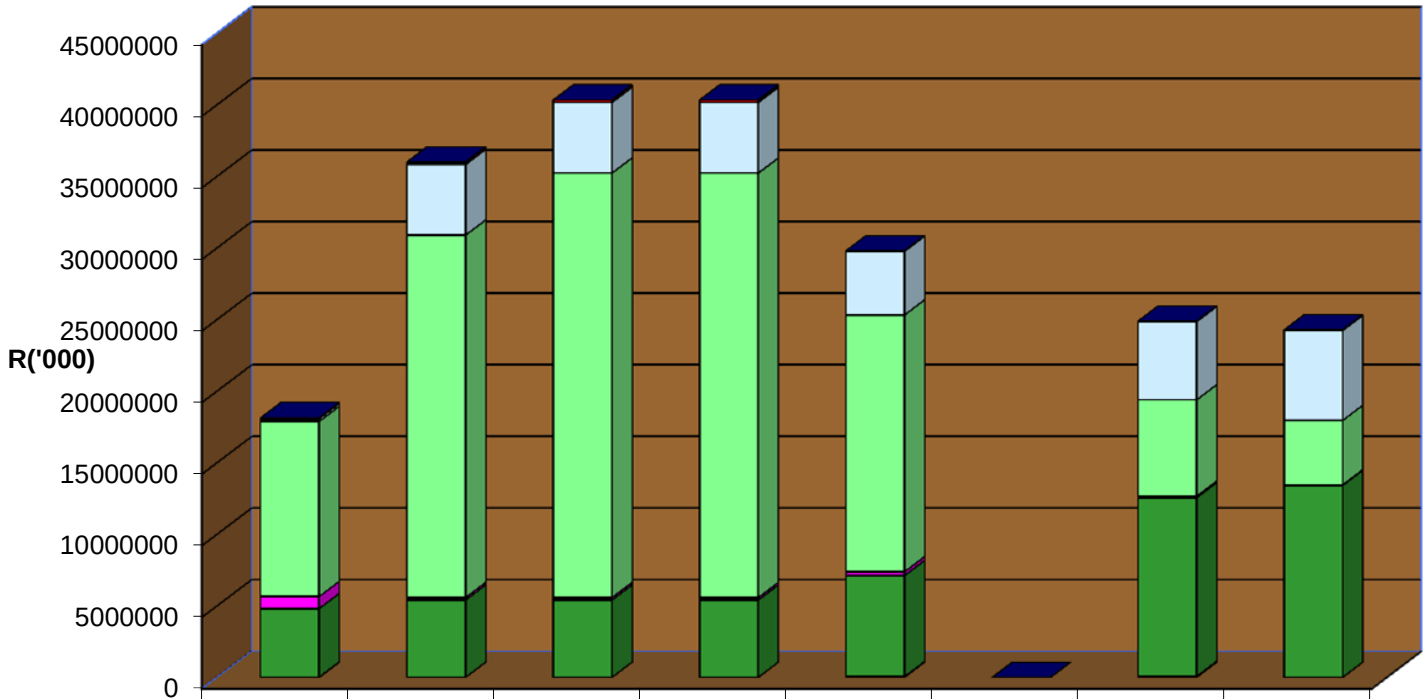
Column Definitions:

A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre auc
B. The original budget approved by council for the 2008/09 budget yea
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFM
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2009/10 budget year. This may differ from
E. The amount to be appropriated for the 2009/10 budget year
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

Notes:

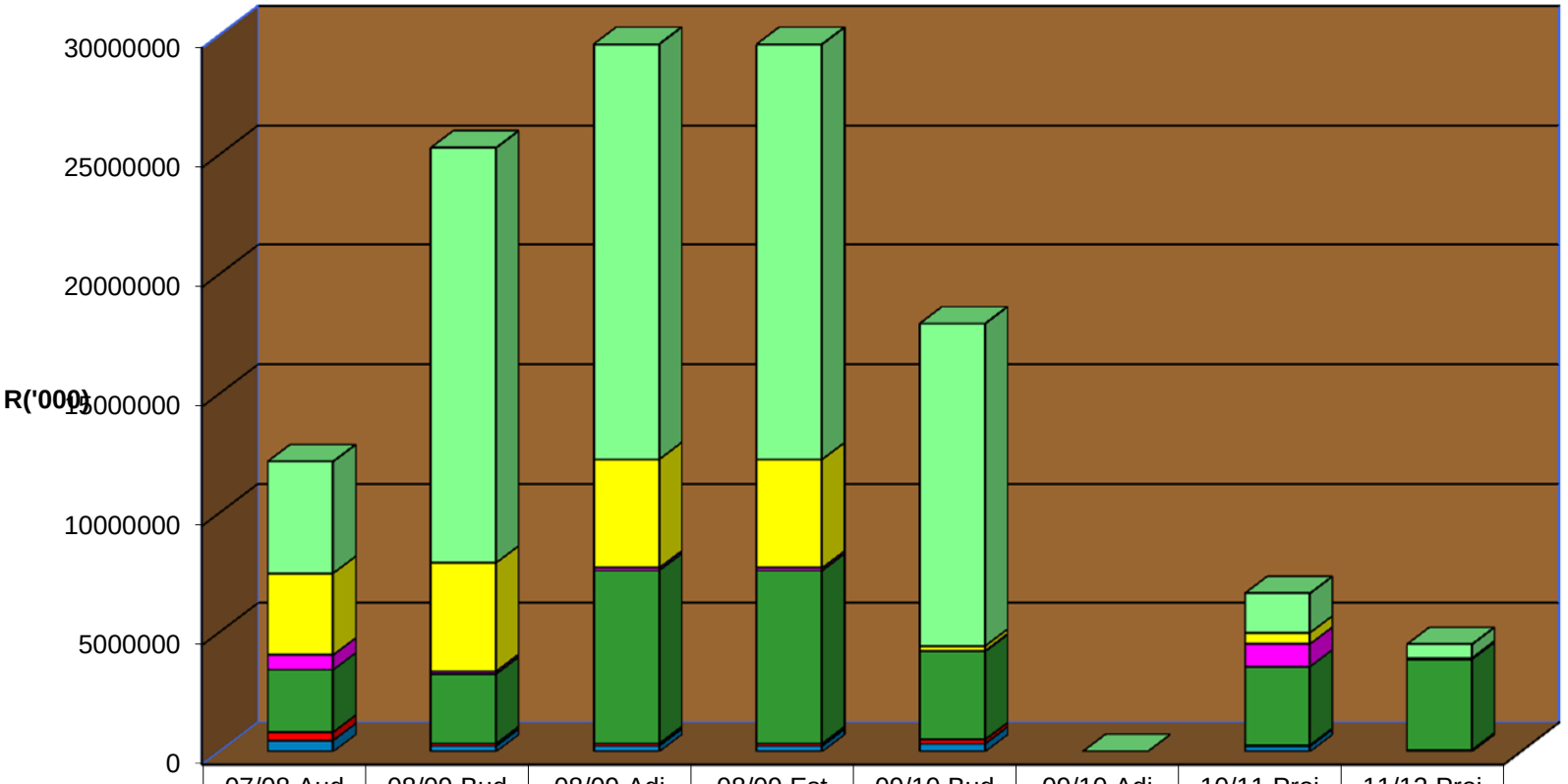
1. This table and the associated charts are examples only.
2. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 3(
3. All budgeted amounts must be classified under a particular vote. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classificatior
4. Refer Charts (Capex by Major Vote and Capex by Minor Vote - pages 27 & 28). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main cha
5. Note that totals agree to totals on Annexure 4, Table 3 reconciling the IDP and Budget for Capital Expenditure (page 3
6. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowe

Capital Expenditure by Major Vote (see next chart for breakdown of other)



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	09/10 Adj	10/11 Proj	11/12 Proj
Health	0	0	0	0	0	0	0	0
Planning & Development	43048.54	160000	160000	160000	22000	0	23000	30000
Housing	185529.36	4932000	4932000	4932000	4444000	0	5459000	6275000
Other	12231057.65	25311230	29645230	29645230	17936248	0	6735100	4500700
Finance & Admin	839155.82	172500	172500	172500	268554	0	101300	40000
Road Transport	4784416.17	5400000	5400000	5400000	7055000	0	12480000	13410000
Environmental Health	0	0	0	0	0	0	0	0
Executive & Council	46643.22	28000	28000	28000	73500	0	92900	25000

Capital Expenditure by Minor Vote (breakdown of other from previous chart)



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	09/10 Adj	10/11 Proj	11/12 Proj
Electricity	4680215.7	17370000	17370000	17370000	13502000	0	1647000	562000
Waste Management	3421587.15	4545000	4545000	4545000	200248	0	467800	60000
Public Safety	621147.55	113000	113000	113000	30000	0	950000	0
Water	2618465.26	2918000	7252000	7252000	3692700	0	3293100	3795300
Community & Social Services	342897.61	102230	102230	102230	175000	0	48000	0
Sport and Recreation	477630.4	243000	243000	243000	336300	0	230000	83400

TABLE 4 CAPITAL FUNDING BY SOURCE	Preceding Year 2007/2008	Current Year 2008/2009			Medium Term Revenue and Expenditure Framework			
					Budget Year 2009/2010	Budget Year 2009/2010	Budget Year +1 2010/2011	Budget Year +2 2011/2012
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Adjusted Budget R'000 E	Budget R'000 F	Budget R'000 G
National Government								
Amounts allocated / gazetted for that year	12 722 643	14 045 000	14 045 000	14 045 000	18 554 400		5 500 000	6 500 000
Amounts carried over from previous years								
Total Grants & Subsidies - National Government	**12 722 643**	**14 045 000**	**14 045 000**	**14 045 000**	**18 554 400**		**5 500 000**	**6 500 000**
Provincial Government								
Amounts allocated / gazetted for that year		9 953 900	9 953 900	9 953 900	9 094 000		10 284 000	11 275 000
Amounts carried over from previous years								
Total Grants & Subsidies - Provincial Government		**9 953 900**	**9 953 900**	**9 953 900**	**9 094 000**		**10 284 000**	**11 275 000**
District Municipality								
Amounts allocated for that year								
Amounts carried over from previous years								
Total Grants & Subsidies - District Municipalities								
Total Government Grants & Subsidies	**12 722 643**	**23 998 900**	**23 998 900**	**23 998 900**	**27 648 400**		**15 784 000**	**17 775 000**
Public Contributions & Donations	**1 648 707**	**400 000**	**400 000**	400 000				
Accumulated Surplus (Own Funds)	**2 293 658**	**2 424 830**	**4 558 830**	4 558 830	**1 465 902**		**8 137 300**	**6 505 700**
External Loans	**1 464 843**	**9 180 000**	**11 380 000**	11 380 000	**685 000**		**970 000**	
TOTAL FUNDING OF CAPITAL EXPENDITURE	**18 129 851**	**36 003 730**	**40 337 730**	**40 337 730**	**29 799 302**		**24 891 300**	**24 280 700**

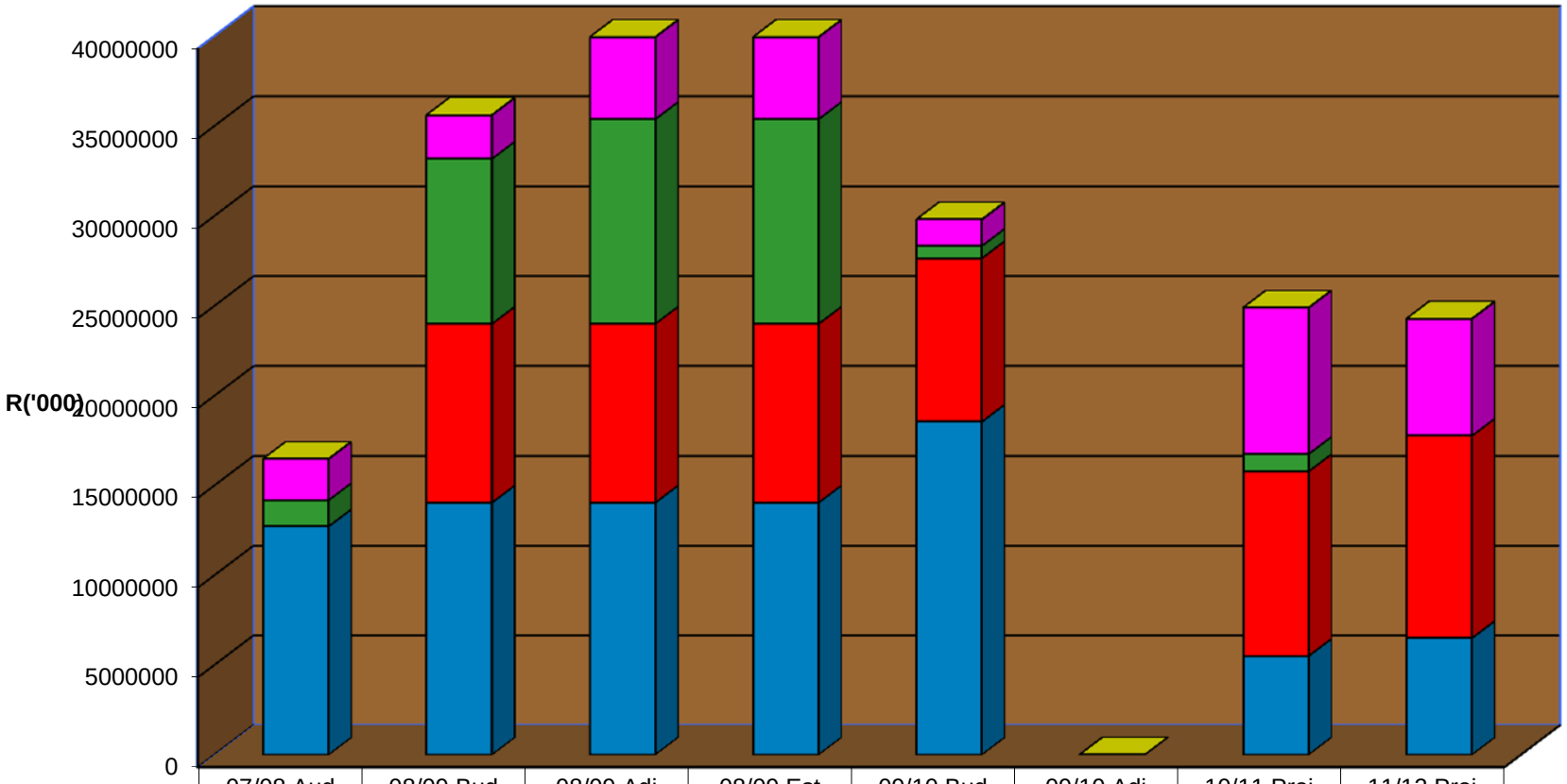
Column Definitions:

A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2008/09 budget year.
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2009/10 budget year. This may differ from C.
E. The amount to be appropriated for the 2009/10 budget year.
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

Notes:

1. All municipalities must follow the format above for standardisation.
2. The figures and resulting chart on page 30 are examples only.
3. Note the use of zeros where no amounts applicable.
4. Total Capital Expenditure agrees to Total Funding (see page 26)
5. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Capital Funding by Source



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	09/10 Adj	10/11 Proj	11/12 Proj
District Municipality	0	0	0	0	0	0	0	0
Accumulated Surplus	2293658.3	2424830	4558830	4558830	1465902	0	8137300	6505700
External Loans	1464842.63	9180000	11380000	11380000	685000	0	970000	0
Grants - Provincial Government	0	9953900	9953900	9953900	9094000	0	10284000	11275000
Grants - National Government	12722642.7	14045000	14045000	14045000	18554400	0	5500000	6500000

EXAMPLE TABLE 5	2008/09							Revised 2008/09							2009/10							2010/11						
	Appropriations			Funding			Surplus /	Appropriations			Funding			Surplus /	Appropriations			Funding			Surplus /	Appropriations			Funding			Surplus /
SUMMARY OF REV & EXP BY VOTE	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	(Deficit) R'000	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	(Deficit) R'000	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	(Deficit) R'000	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	(Deficit) R'000
Executive & Council	-73 500.00	-21 033 966.00	-21 107 466.00	5 291 336.00	17 871 000.00	23 162 336.00	2 054 870.00	-	-	-	-	-	-	-	-92 900.00	-18 881 360.00	-18 974 260.00	1 664 114.00	22 078 000.00	23 742 114.00	4 767 854.00	-25 000.00	-19 592 749.00	-19 617 749.00	1 596 714.00	24 117 000.00	25 713 714.00	6 095 965.00
Finance & Admin	-268 554.00	-29 988 527.00	-30 257 081.00	39 298 603.00	1 485 000.00	40 783 603.00	10 526 522.00	-	-	-	-	-	-	-	-101 300.00	-14 364 948.00	-14 466 248.00	21 109 520.00	1 750 000.00	22 859 520.00	8 393 272.00	-40 000.00	-15 277 551.00	-15 317 551.00	22 456 490.00	2 090 000.00	24 546 490.00	9 228 939.00
Planning and Development	-22 000.00	-2 687 821.00	-2 709 821.00	851 081.00	132 350.00	983 431.00	-1 726 390.00	-	-	-	-	-	-	-	-23 000.00	-3 143 498.00	-3 166 498.00	107 590.00	-	107 590.00	-3 058 908.00	-30 000.00	-3 351 142.00	-3 381 142.00	116 690.00	-	116 690.00	-3 264 452.00
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-175 000.00	-3 466 251.00	-3 641 251.00	357 489.00	357 000.00	714 489.00	-2 926 762.00	-	-	-	-	-	-	-	-48 000.00	-3 405 481.00	-3 453 481.00	278 810.00	446 000.00	724 810.00	-2 728 671.00	-	-3 623 556.00	-3 623 556.00	242 930.00	513 000.00	755 930.00	-2 867 626.00
Housing	-4 444 000.00	-1 475 179.00	-5 919 179.00	387 657.00	4 444 000.00	4 831 657.00	-1 087 522.00	-	-	-	-	-	-	-	-5 459 000.00	-1 358 227.00	-6 817 227.00	534 297.00	5 284 000.00	5 818 297.00	-998 930.00	-6 275 000.00	-1 423 329.00	-7 698 329.00	359 297.00	6 275 000.00	6 634 297.00	-1 064 032.00
Public Safety	-30 000.00	-7 757 095.00	-7 787 095.00	9 899 796.00	-	9 899 796.00	2 112 701.00	-	-	-	-	-	-	-	-950 000.00	-7 877 124.00	-8 827 124.00	11 502 870.00	-	11 502 870.00	2 675 746.00	-	-8 150 974.00	-8 150 974.00	11 359 020.00	-	11 359 020.00	3 208 046.00
Sport & Recreation	-336 300.00	-5 473 764.00	-5 810 064.00	1 155 461.00	250 000.00	1 405 461.00	-4 404 603.00	-	-	-	-	-	-	-	-230 000.00	-5 581 054.00	-5 811 054.00	1 301 861.00	-	1 301 861.00	-4 509 193.00	-83 400.00	-5 863 854.00	-5 947 254.00	1 157 961.00	-	1 157 961.00	-4 789 293.00
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-200 248.00	-8 690 086.00	-8 890 334.00	13 295 613.00	-	13 295 613.00	4 405 279.00	-	-	-	-	-	-	-	-467 800.00	-8 708 115.00	-9 175 915.00	13 838 795.00	-	13 838 795.00	4 662 880.00	-60 000.00	-9 111 082.00	-9 171 082.00	13 939 675.00	-	13 939 675.00	4 768 593.00
Road Transport	-7 055 000.00	-11 798 107.00	-18 853 107.00	3 307 418.00	7 042 000.00	10 349 418.00	-8 503 689.00	-	-	-	-	-	-	-	-12 480 000.00	-10 734 708.00	-23 214 708.00	5 741 418.00	10 000 000.00	15 741 418.00	-7 473 290.00	-13 410 000.00	-11 057 448.00	-24 467 448.00	5 680 418.00	11 000 000.00	16 680 418.00	-7 787 030.00
Water	-3 692 700.00	-11 719 467.00	-15 412 167.00	10 827 580.00	3 024 400.00	13 851 980.00	-1 560 187.00	-	-	-	-	-	-	-	-3 293 100.00	-11 490 776.00	-14 783 876.00	13 575 905.00	500 000.00	14 075 905.00	-707 971.00	-3 795 300.00	-11 845 997.00	-15 641 297.00	14 743 105.00	500 000.00	15 243 105.00	-398 192.00
Electricity	-13 502 000.00	-34 562 957.00	-48 064 957.00	37 090 911.00	13 465 000.00	50 555 911.00	2 490 954.00	-	-	-	-	-	-	-	-1 647 000.00	-36 726 004.00	-38 373 004.00	37 841 639.00	970 000.00	38 811 639.00	438 635.00	-562 000.00	-40 483 341.00	-41 045 341.00	39 526 489.00	-	39 526 489.00	-1 518 852.00
Other	-	-1 364 961.00	-1 364 961.00	24 208.00	-	24 208.00	-1 340 753.00	-	-	-	-	-	-	-	-99 200.00	-1 446 799.00	-1 545 999.00	123 428.00	-	123 428.00	-1 422 571.00	-	-1 547 752.00	-1 547 752.00	24 248.00	-	24 248.00	-1 523 504.00
TOTAL	-29 799 302.00	-140 018 181.00	-169 817 483.00	121 787 153.00	48 070 750.00	169 857 903.00	40 420.00	-	-	-	-	-	-	-	-24 891 300.00	-123 718 094.00	-148 609 394.00	107 620 247.00	41 028 000.00	148 648 247.00	38 853.00	-24 280 700.00	-131 328 775.00	-155 609 475.00	111 203 037.00	44 495 000.00	155 698 037.00	88 562.00

Notes:
1. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 2(a) and 3(a).
2. All budgeted amounts must be classified under a particular vote**Do not use "other"** . Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
3. Capital appropriations must agree to Table 3 (Capex by Vote - page 26)
4. Operating appropriations must agree to Table 2 (Opex by Vote- page 23)
5. Funding by vote will depend upon the particular responsibilities within each municipality. While some votes will operate with deficits, others will operate with surpluses.
6. In terms of an overall funded budget (balanced budget) the municipality must comply with section 18(1) of MFMA. Provide a note to that effect.

SUPPORTING TABLE 8a SUMMARY OF TOTAL SALARIES, WAGES, ALLOWANCES etc	Preceding Year 2007/2008	Current Year 2008/2009			Medium Term Revenue and Expenditure Framework			
					Budget Year 2009/2010	Budget Year 2009/2010	Budget Year +1 2010/2011	Budget Year +2 2011/2012
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Adjusted Budget R'000 E	Budget R'000 F	Budget R'000 G
Councillors (Political Office Bearers plus Other)								
Basic Salaries	1 609	2 106		2 145	2 436		2 631	2 841
Pension Contributions	126	113		156	199		215	232
Medical Aid Contributions	24	37		13	16		17	19
Allowances	670	826		733	760		822	888
Sub Total - Councillors	2 429	3 063		3 037	3 411		3 685	3 980
Senior Managers of the Municipality (s 57 of Systems Act)								
Basic Salaries	1 669	2 123		2 073	2 320		2 483	2 657
Pension Contributions	240	395		382	428		458	490
Medical Aid Contributions	29	30		44	47		51	55
Allowances	431	620		500	504		540	578
Performance Bonus	223	313		243	376		401	428
Sub Total - Senior Managers of Municipality	2 592	3 481		3 242	3 675		3 933	4 208
Other Municipal Staff								
Basic Salaries	18 957	22 128		20 573	26 681		29 218	31 226
Pension Contributions	3 212	3 625		3 574	4 962		5 170	5 530
Medical Aid Contributions	1 202	1 499		1 453	1 516		1 651	1 792
Allowances	5 217	3 619		3 724	7 730		4 199	4 953
Overtime	1 200	875		1 176	951		1 186	1 271
Performance Bonus								
Sub Total - Other Municipal Staff	29 788	30 929		30 500	41 840		41 424	44 772
Board Members of Entities								
Basic Salaries								
Pension Contributions								
Medical Aid Contributions								
Allowances								
Board Fees								
Sub Total - Board Members of Entities								
Senior Managers of Entities								
Basic Salaries								
Pension Contributions								
Medical Aid Contributions								
Allowances								
Performance Bonus								
Sub Total - Senior Managers of Entities								
Other Staff of Entities								
Basic Salaries								
Pension Contributions								
Medical Aid Contributions								
Allowances								
Overtime								
Performance Bonus								
Sub Total - Other Staff of Entities								
TOTAL EMPLOYEE COSTS	34 909	37 473		36 779	48 926			

Column Definitions:

A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2008/09 budget year.
C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2009/10 budget year. This may differ from C.
E. The amount to be appropriated for the 2009/10 budget year.
F. The indicative projection for 2010/11
G. The indicative projection for 2011/12

SUPPORTING TABLE 9 MONTHLY CASH FLOWS	Budget July 2009 R'000	Budget August 2009 R'000	Budget September 2009 R'000	Budget October 2009 R'000	Budget November 2009 R'000	Budget December 2009 R'000	Budget January 2010 R'000	Budget February 2010 R'000	Budget March 2010 R'000	Budget April 2010 R'000	Budget May 2010 R'000	Budget June 2010 R'000	Budget Full Year 2009/2010 R'000	Budget Full Year 2010/2011 R'000	Budget Full Year 2011/2012 R'000
Cash Operating Receipts by Source															
Property rates	1 203 330.00	2 656 680.00	2 656 680.00	2 656 680.00	1 203 330.00	1 203 330.00	1 203 330.00	1 203 330.00	1 203 330.00	1 203 330.00	1 203 330.00	1 203 320.00	18 800 000.00	20 116 000.00	21 524 120.00
Property rates - penalties imposed and collection charge	43 000.00	43 000.00	43 000.00	43 000.00	43 000.00	43 000.00	43 000.00	43 000.00	43 000.00	43 000.00	43 000.00	43 000.00	516 000.00	1 200 000.00	1 200 000.00
Service charges - electricity	3 426 840.00	3 426 840.00	3 267 640.00	2 890 990.00	2 890 990.00	2 890 990.00	2 890 990.00	2 890 990.00	2 890 990.00	2 890 990.00	2 890 990.00	3 426 860.00	36 676 100.00	35 936 300.00	37 732 000.00
Service charges - wate	760 400.00	760 400.00	760 400.00	760 400.00	832 400.00	832 400.00	832 400.00	832 400.00	760 400.00	760 400.00	760 400.00	760 375.00	9 412 775.00	10 035 300.00	10 699 300.00
Service charges - sanitatior	428 910.00	931 250.00	978 910.00	836 710.00	713 780.00	713 780.00	713 780.00	713 780.00	713 780.00	713 780.00	713 780.00	713 810.00	8 886 050.00	8 957 220.00	9 264 950.00
Service charges - refuse	294 100.00	406 400.00	406 400.00	406 400.00	286 280.00	286 080.00	286 280.00	286 280.00	286 280.00	286 280.00	286 280.00	286 280.00	3 803 340.00	4 007 700.00	4 208 600.00
Rental of facilities and equipmen	41 840.00	41 840.00	41 840.00	41 840.00	41 840.00	41 840.00	41 840.00	41 840.00	41 840.00	41 840.00	41 840.00	41 830.00	502 070.00	503 620.00	505 270.00
Interest earned - external investment	12 000.00	12 000.00	12 000.00	49 610.00	49 610.00	49 611.00	49 640.00	12 000.00	12 000.00	12 000.00	12 000.00	18 000.00	300 471.00	286 932.00	286 932.00
Interest earned - outstanding debtor	57 000.00	57 000.00	57 000.00	57 000.00	57 000.00	57 000.00	57 000.00	57 000.00	57 000.00	57 000.00	57 000.00	57 000.00	684 000.00	-	-
Fines	796 800.00	796 800.00	796 800.00	796 800.00	796 800.00	796 800.00	796 800.00	796 800.00	796 800.00	796 800.00	796 800.00	796 900.00	9 561 700.00	10 274 000.00	11 077 300.00
Licenses and permits	40 380.00	40 380.00	40 380.00	40 380.00	40 380.00	40 380.00	40 380.00	40 380.00	40 380.00	40 380.00	40 380.00	40 370.00	484 550.00	494 120.00	503 190.00
Income for agency services	34 167.00	34 167.00	34 167.00	34 167.00	34 167.00	34 167.00	34 167.00	34 167.00	34 167.00	34 167.00	34 167.00	34 163.00	410 000.00	415 000.00	420 000.00
Grants - operating (incl. grants from other municipalities	8 899 462.00			329 250.00	5 860 450.00			89 250.00	4 484 588.00		42 000.00		19 705 000.00	40 058 000.00	44 495 000.00
Grants - capital (incl. grants from other municipalities	4 613 510.00	1 787 313.00	2 882 313.00	2 517 313.00	2 515 623.00	3 252 305.00	1 916 313.00	1 916 313.00	2 127 313.00	1 013 813.00	1 013 813.00	2 124 808.00	27 680 750.00	-	-
Other Income	896 525.00	896 525.00	896 525.00	896 525.00	896 525.00	896 525.00	896 525.00	896 525.00	896 525.00	896 525.00	896 525.00	896 531.00	10 758 306.00	7 255 255.00	7 274 175.00
													-		
													-		
Cash Operating Receipts by Source	**21 548 264.00**	**11 890 595.00**	**12 874 055.00**	**12 357 065.00**	**16 262 175.00**	**11 138 208.00**	**9 802 445.00**	**9 854 055.00**	**14 388 393.00**	**8 790 305.00**	**8 832 305.00**	**10 443 247.00**	**148 181 112.00**	**139 539 447.00**	**149 190 837.00**
Other Cash Receipts by Source															
New Loans Raisec					685 000.00								685 000.00	-	-
Total Cash Receipts by Source					**685 000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**685 000.00**	**-**	**-**
Cash Operating Payments by Type															
Employee related cost	3 586 536.00	3 586 535.00	3 586 536.00	3 586 536.00	6 063 487.00	3 586 536.00	3 586 536.00	3 586 536.00	3 586 536.00	3 586 536.00	3 586 536.00	3 586 531.00	45 515 377.00		
Remuneration of Councillor	284 353.00	284 353.00	284 353.00	284 353.00	284 353.00	284 353.00	284 353.00	284 353.00	284 353.00	284 353.00	284 353.00	284 349.00	3 412 232.00		
Collection costs	21 667.00	21 667.00	21 667.00	21 667.00	21 667.00	21 667.00	21 667.00	21 667.00	21 667.00	21 667.00	21 667.00	21 663.00	260 000.00		
Repairs and maintenance	972 084.00	984 908.00	712 084.00	712 084.00	712 084.00	1 412 084.00	1 412 084.00	712 084.00	712 084.00	712 084.00	712 084.00	712 076.00	10 477 824.00		
Interest paid	50 000.00	50 000.00	482 700.00	50 000.00	50 000.00	411 330.00	50 000.00	50 000.00	482 700.00	50 000.00	50 000.00	423 334.00	2 200 064.00		
Bulk purchases - Electricity		2 394 780.00	2 394 780.00	1 251 820.00	1 251 820.00	1 251 820.00	1 251 820.00	1 251 820.00	1 251 820.00	1 413 450.00	1 486 490.00	4 951 180.00	20 151 600.00		
Bulk purchases - Water	39 580.00	39 580.00	39 580.00	39 580.00	39 580.00	39 580.00	39 580.00	39 580.00	39 580.00	39 580.00	39 580.00	39 620.00	475 000.00		
Contracted services	315 058.00	315 058.00	315 058.00	315 058.00	315 058.00	315 058.00	315 058.00	315 058.00	315 058.00	315 058.00	315 058.00	315 048.00	3 780 686.00		
Grants and subsidies paid - othe	563 330.00	563 330.00	563 330.00	563 330.00	563 330.00	563 330.00	563 330.00	563 330.00	563 330.00	563 330.00	563 330.00	563 370.00	6 760 000.00	-	-
Advertising	19 165.00	19 165.00	19 165.00	19 165.00	19 165.00	19 165.00	19 165.00	19 165.00	19 165.00	19 165.00	19 165.00	19 185.00	230 000.00		
Audit fees				209 835.00	209 835.00	209 835.00	209 835.00						839 340.00		
Bank charges	29 500.00	29 500.00	29 500.00	29 500.00	29 500.00	29 500.00	29 500.00	29 500.00	29 500.00	29 500.00	29 500.00	29 500.00	354 000.00		
Communication	59 330.00	59 330.00	59 330.00	59 330.00	59 330.00	59 330.00	59 330.00	59 330.00	59 330.00	59 330.00	59 330.00	59 370.00	712 000.00		
Insurance	81 500.00	81 500.00	81 500.00	81 500.00	81 500.00	81 500.00	81 500.00	81 500.00	81 500.00	81 500.00	81 500.00	81 516.00	978 016.00		
Legal fees	9 160.00	9 160.00	9 160.00	9 160.00	9 160.00	9 160.00	9 160.00	9 160.00	9 160.00	9 160.00	9 160.00	9 240.00	110 000.00		
Travel and Accommodatior	35 160.00	35 160.00	35 160.00	35 160.00	35 160.00	35 160.00	35 160.00	35 160.00	35 160.00	35 160.00	35 160.00	35 240.00	422 000.00		
Printing and Stationery	61 200.00	38 700.00	38 700.00	38 700.00	38 700.00	38 700.00	61 200.00	38 700.00	38 700.00	38 700.00	38 700.00	38 660.00	509 360.00		
Rental fees	13 490.00	13 490.00	13 490.00	13 490.00	13 490.00	13 490.00	13 490.00	13 490.00	13 490.00	13 490.00	13 490.00	13 510.00	161 900.00		
Vehicle cost	86 900.00	86 900.00	86 900.00	86 900.00	86 900.00	86 900.00	86 900.00	86 900.00	86 900.00	86 900.00	86 900.00	86 900.00	1 042 800.00		
Postage	19 900.00	19 900.00	19 900.00	19 900.00	19 900.00	19 900.00	19 900.00	19 900.00	19 900.00	19 900.00	19 900.00	19 920.00	238 820.00		
Other	511 880.00	511 880.00	511 880.00	511 880.00	511 880.00	511 880.00	511 880.00	511 880.00	511 880.00	511 880.00	511 880.00	511 865.00	6 142 545.00		
													-		
Cash Operating Payments by Type	**6 759 793.00**	**9 144 896.00**	**9 304 773.00**	**7 938 948.00**	**10 415 899.00**	**9 000 278.00**	**8 661 448.00**	**7 729 113.00**	**8 161 813.00**	**7 890 743.00**	**7 963 783.00**	**11 802 077.00**	**104 773 564.00**	**-**	**-**
Other Cash Payments by Type															
Capital Expenditure	4 613 510.00	1 787 313.00	2 882 313.00	2 517 313.00	2 515 623.00	3 252 305.00	1 916 313.00	1 916 313.00	2 127 313.00	1 013 813.00	1 013 813.00	2 124 808.00	27 680 750.00	-	-
Loans repaid	26 624.00	26 706.00	289 439.00	27 566.00	27 672.00	111 646.00	28 336.00	28 982.00	305 067.00	25 527.00	26 020.00	113 749.00	1 037 334.00	-	-
Total Cash Payments by Type	**4 640 134.00**	**1 814 019.00**	**3 171 752.00**	**2 544 879.00**	**2 543 295.00**	**3 363 951.00**	**1 944 649.00**	**1 945 295.00**	**2 432 380.00**	**1 039 340.00**	**1 039 833.00**	**2 238 557.00**	**28 718 084.00**	**-**	**-**
NET INCREASE / (DECREASE) IN CASH & INVESTMENTS	**10 148 337.00**	**931 680.00**	**397 530.00**	**1 873 238.00**	**3 987 981.00**	**-1 226 021.00**	**-803 652.00**	**179 647.00**	**3 794 200.00**	**-139 778.00**	**-171 311.00**	**-3 597 387.00**	**15 374 464.00**	**139 539 447.00**	**149 190 837.00**

Notes:

1. The items listed are as per the cash items shown in the specimen statement of financial performance plus additional cash ite
2. This supporting table can thus be prepared based on the budgeted statement of financial performance after taking into account non-collectible amounts, timing of collections and other cash il
3. Delete sources and types that are not applicabl
4. Insert additional sources and types that are not listed in the specimen financial statements. The specimen should be comprehensive and the need list additional sources should not be
5. All budgeted amounts must be classified under a particular source or typ **Do not use "other"**
6. This statement is not intended to measure cash as per the bank statement. It measures the change in cash and investments and therefore will not show amounts invested or redeemed from investr
7. Opening and closing balances may be added to provide further information if desir